

2013
Annual Report

Highland Haven Village District
PO BOX 223
Town of Washington, NH 03280

5/8/14

2013 Annual Report

Highland Haven Village District
PO BOX 223
Town of Washington, NH 03280

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2013
Annual Report

Highland Haven Village District
PO BOX 223
Town of Washington, NH 03280

**Highland Haven
Village District**

2013 Annual Report

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CONCORD, NH

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Topic

Letter From Board Of Commissioners

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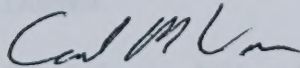
Highland Haven Village District
PO BOX 223
Washington, NH 03280

Your annual report for the Highland Haven Village District for the year 2013 follows. If you have any questions concerning any portion of the report of the Village District itself, please do not hesitate to contact us.

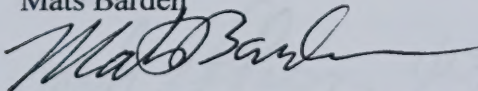
Respectfully Submitted,

The Board Of Commissioners

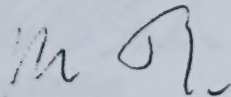
Carl Voas, Chair 603-495-1778 carlv@gsinet.net



Mats Barden



Bob Zahn



STATE OF NEW HAMPSHIRE
VILLAGE DISTRICT WARRANT 2014

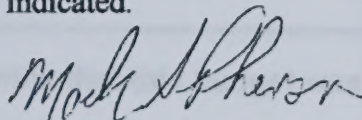
To the inhabitants of Highland Haven Village District, Town of Washington, qualified to vote in District affairs. You are notified to meet at the clubhouse in the District on Saturday the twenty ninth of March 2014 (3/29/2014) at four p.m. in the evening. The following will be acted upon:

ARTICLE 1. To see if the Village District will vote to raise and appropriate the sum of One Thousand and Ten Dollars (\$1,010.00) to defray the costs of **General Government** for the year. Funding to be One Thousand and Ten Dollars from taxes. The Commissioners recommend this article.
Majority vote required Administrative \$160.00 Insurance \$850.00 Total: \$1010.00

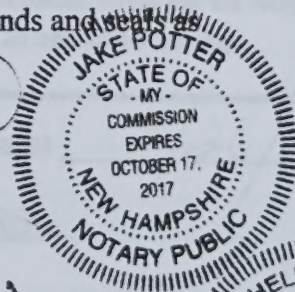
ARTICLE 2. To see if the Village District will vote to raise and appropriate One Thousand Four Hundred and Sixty Five Dollars (\$1,465.00) for **Parks and Recreation**. The Commissioners recommend this appropriation.
Majority vote required. Maintenance \$405.00 for Lawn Service Other \$1,060.00 Other is for Porta Potty Rental, Flowers, Beach Sand. Total: \$1465.00.

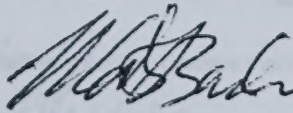
ARTICLE 3. To choose officers as necessary to administer the affairs of the Village District.

The following Village District Commissioners have given their hands and seals as indicated.

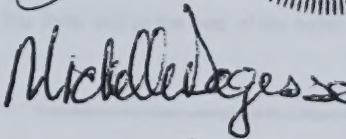
 1/13/14
Mark S Pherson, Chair Date

Notary



 1/19/14
Mats Barden Date

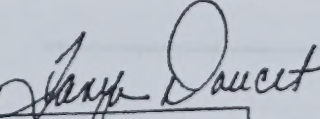
Notary





 20 Jan 14
Bob Zahn Date

Notary



TANYA DOUCET
Notary Public, State of New Hampshire
My Commission Expires February 2, 2016

The above named persons do hereby certify that copies of this warrant and form MS36 were posted on the Highland Haven club house on January 20, 2014 being the place of District meetings and then also on the Highland Haven bulletin board, a place of District public notice.

BUDGET FORM FOR VILLAGE DISTRICTS

without Budget Committee Under RSA 32:14-24

DATE OF MEETING: March 29 2014 For Fiscal Year: 2014
VILLAGE DISTRICT: Highland Haven Village Distr County: Sullivan
In the Town(s) Of: Washington NH
Mailing Address: P.O. Box 223
Washington NH 03280
Phone #: 603-495-3025 Fax #: _____ E-Mail: mkph@gsinet.net

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.

2. Hold at least one public hearing on this budget.

3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the village district clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days of the meeting.

This is to certify that this budget was posted with the warrant on the (date) 4/20/2014.

GOVERNING BODY (COMMISSIONERS)

Please sign in ink.

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete

Mark Benson

Mark Benson

Mark Benson

THIS BUDGET SHALL BE POSTED WITH THE VILLAGE DISTRICT WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5095

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---------------------------|--|--------------------------------------|---|---|
| Acct. # | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | OP Bud. Warr. Art.# | Appropriations Prior Year As Approved by DRA | Actual Expenditures Prior Year | Appropriations Ensuing FY (Recommended) | Appropriations Ensuing FY (Not Recommended) |
| GENERAL GOVERNMENT | | | | | | |
| 4130-4139 | Executive | | 160.00 | 223.09 | 160.00 | |
| 4150-4151 | Financial Administration | | | | | |
| 4153 | Legal Expense | | | | | |
| 4155-4159 | Personnel Administration | | | | | |
| 4194 | General Government Buildings | | | | | |
| 4196 | Insurance | | 800.00 | 475.00 | 850.00 | |
| 4197 | Advertising & Regional Assoc. | | | | | |
| 4199 | Other General Government | | | | | |
| PUBLIC SAFETY | | | | | | |
| 4210-4214 | Police | | | | | |
| 4215-4219 | Ambulance | | | | | |
| 4220-4229 | Fire | | | | | |
| 4290-4298 | Emergency Management | | | | | |
| 4299 | Other Public Safety | | | | | |
| HIGHWAYS & STREETS | | | | | | |
| 4311-4312 | Admin., Highways & Streets | | | | | |
| 4313 | Bridges | | | | | |
| 4316 | Street Lighting | | | | | |
| 4319 | Other | | | | | |
| SANITATION | | | | | | |
| 4321-4323 | Admin. & Solid Waste Collection | | | | | |
| 4324 | Solid Waste Disposal | | | | | |
| 4325 | Solid Waste Clean-up | | | | | |
| 4326-4329 | Sewage Coll. & Disposal & Other | | | | | |
| WATER DISTRIBUTION & TREATMENT | | | | | | |
| 4331 | Administration | | | | | |
| 4332 | Water Services | | | | | |
| 4335 | Water Treatment | | | | | |
| 4338-4339 | Water Conservation & Other | | | | | |
| HEALTH | | | | | | |
| 4411-4414 | Administration & Pest Control | | | | | |
| CULTURE & RECREATION | | | | | | |
| 4520-4529 | Parks & Recreation | | 1,465.00 | 1,178.00 | 1,465.00 | |
| 4589 | Other Culture & Recreation | | | | | |

Highland Haven Village Distr

FY

2014

2014 Prelim

2013 Actual

Budget

7

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|----------------------------------|---|---------------------------|--|--------------------------------------|---|---|
| Acct. # | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | OP Bud. Warr. Art.# | Appropriations Prior Year As Approved by DRA | Actual Expenditures Prior Year | Appropriations Ensuing FY (Recommended) | Appropriations Ensuing FY (Not Recommended) |
| DEBT SERVICE | | | | | | |
| 4711 | Princ.- Long Term Bonds & Notes | | | | | |
| 4721 | Interest-Long Term Bonds & Notes | | | | | |
| 4723 | Int. on Tax Anticipation Notes | | | | | |
| 4790-4799 | Other Debt Service | | | | | |
| CAPITAL OUTLAY | | | | | | |
| 4901 | Land & Improvements | | | | | |
| 4902 | Machinery, Vehicles & Equipment | | | | | |
| 4903 | Buildings | | | | | |
| 4909 | Improvements Other Than Bldgs | | | | | |
| OPERATING TRANSFERS OUT | | | | | | |
| 4912 | To Special Revenue Fund | | | | | |
| 4913 | To Capital Projects Fund | | | | | |
| 4914 | To Proprietary Fund | | | | | |
| OPERATING BUDGET SUBTOTAL | | | 2,425.00 | 1,876.09 | 2,425.00 | |

****SPECIAL WARRANT ARTICLES****

Special warrant articles are defined in RSA 32:3, VI, as: 1) appropriations in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|------------------------------|---|---------------------------|--|--------------------------------------|---|---|
| Acct. # | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | OP Bud. Warr. Art.# | Appropriations Prior Year As Approved by DRA | Actual Expenditures Prior Year | Appropriations Ensuing FY (Recommended) | Appropriations Ensuing FY (Not Recommended) |
| 4915 | To Capital Reserve Fund | | | | | |
| 4916 | To Trust and Agency Funds | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| SPECIAL ARTICLES RECOMMENDED | | | | | 0.00 | |

****INDIVIDUAL WARRANT ARTICLES****

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be negotiated cost items for labor agreements, leases, or items of a one time nature.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---------------------------------|---|---------------------------|--|--------------------------------------|---|---|
| Acct. # | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | OP Bud. Warr. Art.# | Appropriations Prior Year As Approved by DRA | Actual Expenditures Prior Year | Appropriations Ensuing FY (Recommended) | Appropriations Ensuing FY (Not Recommended) |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| INDIVIDUAL ARTICLES RECOMMENDED | | | | | 0.00 | |

2013 Actual 2014 Prelim

| | | | | | | |
|-----------------------------------|--|-------------|-------------------------------|---------------------|-----------|---------------------|
| 1 | 2 | 3 | | | | |
| | | | 2013 Prelim | Actual | Estimated | Estimated |
| Acct.# | SOURCE OF REVENUE | WARR. ART.# | Estimated Revenues Prior Year | Revenues Prior Year | Revenues | Ensuing Fiscal Year |
| TAXES | | | | | | |
| 3190 | Interest & Penalties on Delinquent Taxes | | | | | |
| 3311-3319 | FROM FEDERAL GOVERNMENT | | | | | |
| FROM STATE | | | | | | |
| 3351 | Shared Revenues | | | | | |
| 3354 | Water Pollution Grant | | | | | |
| 3359 | Other (Including Railroad Tax) | | | | | |
| 3379 | FROM OTHER GOVERNMENTS | | | | | |
| CHARGES FOR SERVICES | | | | | | |
| 3401 | Income from Departments | | | | | |
| 3402 | Water Supply System Charges | | | | | |
| 3403 | Sewer User Charges | | | | | |
| 3404 | Garbage - Refuse Charges | | | | | |
| 3409 | Other Charges | | | | | |
| MISCELLANEOUS REVENUES | | | | | | |
| 3501 | Sale of Village District Property | | | | | |
| 3502 | Interest on Investments | | | | | |
| 3503-3509 | Other <i>Checking And Interest</i> | | 2.00 | 47 | | 2.00 |
| INTERFUND OPERATING TRANSFERS IN | | | | | | |
| 3912 | From Special Revenue Funds | | | | | |
| 3913 | From Capital Projects Funds | | | | | |
| 3914 | From Proprietary Funds | | | | | |
| 3915 | From Capital Reserve Funds | | | | | |
| 3916 | From Trust & Agency Funds | | | | | |
| OTHER FINANCING SOURCES | | | | | | |
| 3934 | Proc. from Long Term Bonds & Notes | | | | | |
| | Amounts Voted From Fund Balance | | | | | |
| | Estimated Fund Balance to Reduce Taxes | | | | | |
| TOTAL ESTIMATED REVENUE & CREDITS | | | 2.00 | 47 | | 2.00 |

****BUDGET SUMMARY****

| | 2013 Actual Spent | 2013 Budget | 2014 Budget |
|---|----------------------|-------------|--------------|
| | | PRIOR YEAR | ENSUING YEAR |
| OPERATING BUDGET Appropriations Recommended (from page 3) | 1,876.09 | 2,425.00 | 2,475.00 |
| Special Warrant Articles Recommended (from page 4) | | | |
| Individual Warrant Articles Recommended (from page 4) | 2013 Actual | | |
| TOTAL Appropriations Recommended | Taxes | 2,425.00 | 2,475.00 |
| Less: Amount of Estimated Revenues & Credits (from above) | 2462.00 | 2.00 | 2.00 |
| Estimated Amount of Taxes to be Raised | | 2,410.00 | 2,462.00 |

Comparison Data

HIGHLAND HAVEN VILLAGE DISTRICT Town Of Washington

| | Prelim | Actual | Prelim | Actual | Actual |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2014 | 2013 | 2013 | 2012 | 2011 |
| APPROPRIATIONS & EXPENDITURES | | | | | |
| GENERAL GOVERNMENT | | | | | |
| Administrative-Reports | | | | | \$50.32 |
| -Supplies | \$110.00 | \$170.38 | \$110.00 | \$108.03 | |
| -Postage | \$50.00 | \$52.71 | \$50.00 | \$44.00 | \$42.00 |
| Total Administrative | \$160.00 | \$223.09 | \$160.00 | \$152.03 | \$92.32 |
| Legal | | | | | |
| Buildings-Repair | | | | | |
| Bond Insurance | \$100.00 | \$100.00 | \$100.00 | \$100.00 | |
| Insurance | \$750.00 | \$375.00 | \$700.00 | \$1,668.00 | \$1,842.00 |
| Total Government | \$1,010.00 | \$698.09 | \$960.00 | \$1,920.03 | \$1,934.32 |
| PARKS & RECREATION | | | | | |
| Maintenance-Lawn Service | \$405.00 | \$360.00 | \$405.00 | \$337.50 | \$409.50 |
| *Other | \$1,060.00 | \$818.00 | \$1,060.00 | | |
| Total Parks & Recr. | \$1,465.00 | \$1,178.00 | \$1,465.00 | \$337.50 | \$409.50 |
| CAPITAL OUTLAY & EQUITY | | | | | |
| Unreserved Fund | | | | | |
| TOTAL EXPENDITURES | \$2,475.00 | \$1,876.09 | \$2,425.00 | \$2,257.53 | \$2,343.82 |
| SOURCES OF REVENUE | | | | | |
| Surplus | | | | | |
| Interest | \$2.00 | \$0.47 | \$2.00 | \$0.53 | \$1.75 |
| REVENUE EXCEPT TAX | | | | | |
| AMOUNT BY TAXES | \$2,462.00 | \$2,462.00 | \$2,610.00 | \$2,610.00 | \$2,610.00 |

Patriot Insurance, 1st payment: \$375.00
 McCrillis & Eldredge Ins: \$100.00

Parks/Rec Lawn Serv. \$360.00
 Postage,reports, PO Box Rent \$223.09
 *Other: Porta Potty \$652, Donation \$100, Flowers \$66

Cash Outflow for the Year 2013: \$1876.09

Check Book Bal Yr.End 2013: \$5404.87

HIGHLAND HAVEN VILLAGE DISTRICT 2013

SUMMARY OF RECEIPTS

| | |
|-----------------------------------|------------|
| Taxes Received | \$2,462.00 |
| Interest On BANK Account for 2013 | \$0.47 |
| Total Receipts | \$2,462.47 |

PROPERTY VALUATION 2013 Tax Rate Calculation

| | |
|---------------------------------|--------------|
| TOTAL TAXABLE 2013 VALUE | \$10,259,396 |
| Highland Haven Village District | |

| Rate per \$1000 of Assessed Value | <u>TAX RATE</u> | |
|-----------------------------------|-----------------|------|
| | Year | Rate |
| | 2013 | 0.24 |
| | 2012 | 0.22 |
| | 2011 | 0.23 |
| | 2010 | 0.23 |
| | 2009 | 0.23 |
| | 2008 | 0.23 |
| | 2007 | 0.22 |
| | 2006 | 0.21 |
| | 2005 | 0.20 |
| | 2004 | 0.66 |
| | 2003 | 0.66 |

HIGHLAND HAVEN VILLAGE DISTRICT
PAYMENT SCHEDULE
YEAR ENDED DECEMBER 31, 2013

ADMINISTRATIVE

Reports, Supplies, Postage and Report copied Chk#401,404,405 \$170.38

Postage Postal Box Rental Chk#404,405 \$52.71

TOTAL ADMINISTRATIVE **\$223.09**

GOVERNMENT

Insurance McCrillis & Eldridge Chk#414 \$100.00

Patriot Insurance Chk#411 \$375.00

TOTAL GOVERNMENT **\$475.00**

PARKS & RECREATION & OTHER

Maintenance Mowing-Lawn Service \$360.00
Chk#399,403,406,409,413.

OTHER Porta Potty Service \$652.00

Chk#400,402,407,408,410,412

Donation \$100.00

Chk#415

Flowers \$66.00

Chk#401

TOTAL OTHER **\$818.00**

TOTAL PARKS & RECREATION & OTHER **\$1,178.00**

TOTAL CASH OUTFLOW for Year 2013 **\$1,876.09**

CHECK BOOK BALANCED YR. END 12/31/2013 \$5,404.87

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HIGHLAND HAVEN VILLAGE DISTRICT
BALANCE SHEET DECEMBER 31 2013

| ASSETS | | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
|---------------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Current Assets | | | | | | | |
| Cash | | \$5,404.87 | \$4,818.49 | \$4,465.49 | \$4,197.56 | \$5,044.84 | \$4,264.57 |
| Prepaid Insurance | | \$475.00 | \$513.00 | \$600.00 | \$600.00 | \$600.00 | \$600.00 |
| TOTAL | | \$5,879.87 | \$5,331.49 | \$5,065.49 | \$4,797.56 | \$5,644.84 | \$4,864.57 |
| Fixed Assets | | | | | | | |
| Land Building (a. | | \$6,591.89 | \$6,591.89 | \$6,591.89 | \$6,591.89 | \$6,591.89 | \$6,591.89 |
| TOTAL | | \$6,591.89 | \$6,591.89 | \$6,591.89 | \$6,591.89 | \$6,591.89 | \$6,591.89 |
| TOTAL ASSETS | | \$12,471.76 | \$11,923.38 | \$11,657.38 | \$11,389.45 | \$12,236.73 | \$11,456.46 |
| LIABILITIES | | | | | | | |
| FUND EQUITY | | | | | | | |
| Unreserved Fund | | \$5,879.87 | \$5,331.49 | \$5,065.49 | \$4,797.56 | \$5,644.84 | \$4,864.57 |
| Investment-Fixed Assets | | \$6,591.89 | \$6,591.89 | \$6,591.89 | \$6,591.89 | \$6,591.89 | \$6,591.89 |
| LIABILITIES & FUND EQUITY | | | | | | | |
| TOTAL | | \$12,471.76 | \$11,923.38 | \$11,657.38 | \$11,389.45 | \$12,236.73 | \$11,456.46 |

(a) Estimated Value-Land \$225,000.00
 Building \$10,000.00
 Total \$235,000.00

FINANCIAL REPORT OF THE VILLAGE DISTRICT BUDGET

Enter VILLAGE DISTRICT Name Here >

Highland Haven

Enter Calendar Reporting Year Here >

2013

(January 1 to December 31)

Enter Optional Reporting Year Here >

n/a

(July 1 to June 30)

**DOES THE DISTRICT ACCOUNT FOR SOME
EXPENDITURES AS PROPRIETARY FUNDS OR
CAPITAL PROJECT FUNDS?**

No

Enter Yes or No in box above & see instructions.

Enter village district name in cell C5 and calendar reporting year for this report in C7 (optional reporting year in cell C9).
In cell C11 enter yes if the municipality accounts for some expenditures as proprietary or capital project funds.

State of New Hampshire Department of Revenue Administration

Municipal Services Division

P.O. Box 487

Concord, NH 03302-0487

Telephone: (603) 230-5090

Return Completed Report By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (COMMISSIONERS)

Date Signed: 4/19/14

Under penalties of perjury, I declare that I have examined the information contained in this report and to the best of my belief it is true, correct and complete.

Cal McLean
Mayor
Mark Baker
Treasurer

PREPARER

Under penalties of perjury, I declare that I have examined the information contained in this report and to the best of my belief it is true, correct and complete. (If prepared by a person other than the district officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer (Please print or type)

Regular Office Hours

Signature

Email address

Joanne Mellady, Treasurer

Joanne Mellady
Joanne4852@hotmail.com

FOR DRA USE ONLY

MUNICIPAL SERVICES DIVISION

P.O. BOX 487, CONCORD, NH 03302-0487

(603)230-5090

| 1 | 2 | 3 | 4 | 5 |
|--|---------------------------------|-------------------------------------|--|---------------------|
| Acct. # | EXPENDITURE | Voted Appropriations Final MS-32 | Other Authorizations* Explain Below | Actual Expenditures |
| GENERAL GOVERNMENT TOTAL = show detail below | | | | |
| 4130-4139 | Executive | 160 | | 223 |
| 4150-4151 | Financial Administration | | | |
| 4153 | Legal Expense | | | |
| 4155-4159 | Personnel Administration | | | |
| 4194 | General Government Buildings | | | |
| 4196 | Insurance | 800 | | 475 |
| 4197 | Advertising & Regional Assoc. | | | |
| 4199 | Other General Government | | | |
| PUBLIC SAFETY TOTAL = show detail below | | | | |
| 4210-4214 | Police | | | |
| 4215-4219 | Ambulance | | | |
| 4220-4229 | Fire | | | |
| 4290-4298 | Emergency Management | | | |
| 4299 | Other Public Safety | | | |
| HIGHWAYS & STREETS TOTAL = show detail below | | | | |
| 4311 | Administration | | | |
| 4312 | Highways & Streets | | | |
| 4313 | Bridges | | | |
| 4316 | Street Lighting | | | |
| 4319 | Other | | | |
| SANITATION TOTAL = show detail below | | | | |
| 4321 | Administration | | | |
| 4323 | Solid Waste Collection | | | |
| 4324 | Solid Waste Disposal | | | |
| 4325 | Solid Waste Clean-up | | | |
| 4326-4329 | Sewage Coll. & Disposal & Other | | | |
| WATER DISTRIBUTION & TREATMENT = show detail below | | | | |
| 4331 | Administration | | | |
| 4332 | Water Services | | | |
| 4335 | Water Treatment | | | |
| 4338-4339 | Water Conservation & Other | | | |
| Page Sub-Totals | | 960 | 0 | 698 |

| Acct. # | Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers) |
|---------|---|
| | |
| | |
| | |
| | |
| | |
| | |

| 1 | 2 | 3 | 4 | 5 |
|---|----------------------------------|-------------------------------------|--|---------------------|
| Acct. # | EXPENDITURE | Voted Appropriations Final MS-32 | Other Authorizations* Explain Below | Actual Expenditures |
| HEALTH = show detail below | | | | |
| 4411 | Administration | | | |
| 4414 | Pest Control | | | |
| 4419 | Other Health | | | |
| CULTURE & RECREATION = show detail below | | | | |
| 4520-4529 | Parks & Recreation | 1,465 | | 1,178 |
| 4589 | Other Culture & Recreation | | | |
| DEBT SERVICE = show detail below | | | | |
| 4711 | Princ.- Long Term Bonds & Notes | | | |
| 4721 | Interest-Long Term Bonds & Notes | | | |
| 4723 | Int. on Tax Anticipation Notes | | | |
| 4790-4799 | Other Debt Service | | | |
| CAPITAL OUTLAY = show detail below | | | | |
| 4901 | Land & Improvements | | | |
| 4902 | Machinery, Vehicles & Equipment | | | |
| 4903 | Buildings | | | |
| 4909 | Improvements Other Than Bldgs. | | | |
| OPERATING TRANSFERS OUT = show detail below | | | | |
| 4912 | To Special Revenue Fund | | | |
| 4913 | To Capital Projects Fund | | | |
| 4914 | To Enterprise Fund | | | |
| 4915 | To Capital Reserve Fund | | | |
| 4916 | To Exp.Trust Fund-except #4917 | | | |
| 4917 | To Health Maint. Trust Funds | | | |
| | Page Sub-Totals | 1,465 | 0 | 1,178 |
| Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds | | | | |
| TOTAL GENERAL FUND EXPENDITURES | | 2,425 | 0 | 1,876 |

| Acct. # | Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers) |
|---------|---|
| | |
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| | |

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those amounts accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See the district's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

2013

Reporting year

n/a

Op FY Reporting Year

| 1 | 2 | 3 | 4 |
|---|--|------------------------------------|-----------------|
| Acct. # | SOURCE OF REVENUE | Est. Revenues Used to Set Tax Rate | Actual Revenues |
| TAXES | | | |
| 3110 | Property Taxes | | 2,462 |
| 3190 | Interest & Penalties on Delinquent Taxes | | |
| FROM FEDERAL GOVERNMENT | | | |
| 3319 | Federal Grants and Reimbursements | | |
| FROM STATE | | | |
| 3351 | Shared Revenues | | |
| 3354 | Water Pollution Grant | | |
| 3359 | Other From State | | |
| FROM OTHER GOVERNMENTS | | | |
| 3379 | Intergovernmental Revenues | | |
| CHARGES FOR SERVICES | | | |
| 3401 | Income from Departments | | |
| 3402 | Water Supply Systems Charges | | |
| 3403 | Sewer User Charges | | |
| 3404 | Garbage-Refuse Charges | | |
| 3409 | Other Charges | | |
| MISCELLANEOUS REVENUES | | | |
| 3501 | Sale of Village District Property | | |
| 3502 | Interest on Investments | | |
| 3509 | Other | | 1 |
| INTERFUND OPERATING TRANSFERS IN | | | |
| 3912 | From Special Revenue Funds | | |
| 3913 | From Capital Projects Funds | | |
| 3914 | From Enterprise Funds | | |
| 3915 | From Capital Reserve Funds | | |
| 3916 | From Trust & Fiduciary Funds | | |
| OTHER FINANCING SOURCES | | | |
| 3934 | Proc. from Long Term Bonds & Notes | | |
| Less Revenue for Proprietary Funds, Special Revenue Funds, or Capital Project Funds | | | |
| TOTAL GENERAL FUND REVENUE | | 0 | 2,463 |

NOTE:

NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those revenues accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See the district's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

| Balance Sheet for Village District of | | Highland Haven | 2013 |
|---|---------|----------------------------|--------------|
| See note below regarding general fund* | | Or Optional Reporting Year | n/a |
| A. ASSETS | Acct. # | Beginning of Year | End of year |
| Current assets | (a) | (b) | (c) |
| a. Cash and equivalents | 1010 | 4,818 | 5,405 |
| b. Investments | 1030 | | |
| c. Restricted Assets | | | |
| d. Taxes receivable | 1080 | | |
| e. Municipal assessments receivable | 1081 | | |
| f. Tax liens receivable | 1110 | | |
| g. Accounts receivable | 1150 | | |
| h. Due from other governments | 1260 | | |
| i. Due from other funds | 1310 | | |
| j. Other current assets | 1410 | | |
| k. Prepaid items | 1430 | 475 | 475 |
| TOTAL ASSETS | | 5,293 | 5,880 |
| B. LIABILITIES AND FUND EQUITY | Acct. # | Beginning of Year | End of year |
| 1. Current liabilities | (a) | (b) | (c) |
| a. Accounts payable | 2020 | | |
| b. Compensated absences payable | 2030 | | |
| c. Contracts payable | 2050 | | |
| d. Due to other governments | 2070 | | |
| e. Due to other funds | 2080 | | |
| f. Notes payable - Current | 2230 | | |
| g. Bonds payable - Current | 2250 | | |
| h. Other payables | 2270 | | |
| TOTAL LIABILITIES | | 0 | 0 |
| 2. Fund equity * | | | |
| a. Nonspendable Fund Balance | 2440 | | |
| b. Restricted Fund Balance | 2450 | | |
| c. Committed Fund Balance | 2460 | | |
| d. Assigned Fund Balance | 2490 | | |
| e. Unassigned Fund Balance | 2530 | 5,293 | 5,880 |
| TOTAL FUND EQUITY | | 5,293 | 5,880 |
| 3. TOTAL LIABILITIES AND FUND EQUITY | | 5,293 | 5,880 |

*Note: To be GASB 54 compliant, the fund balance classifications have changed. See tab called Fund Balance Explanation.

NOTE: NH law requires districts to gross appropriate. This balance sheet only reflects the general fund, however, if the district does not account for appropriations in the general fund, attach the proprietary funds/capital project funds balance sheet and financials as part of the form as required under RSA 21-J:34, V.

See the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

RECONCILIATION (to assist in balance sheet preparation)**A. GENERAL FUND BALANCE SHEET RECONCILIATION**

| | | |
|---|-------|--|
| Total Revenues From Page 4 | 2,463 | |
| Less Expenditures From Page 3 | 1,876 | |
| Increase (decrease) | 587 | |
| Ending Fund Equity From Balance Sheet | 5,880 | |
| Less Beginning Fund Equity From Balance Sheet | 5,293 | |
| Increase (decrease) | 587 | |

These cells should be equal

B. RECONCILIATION OF TAX ANTICIPATION NOTES

Amount

| | | |
|--|----|---|
| 1. Short-term (TANS) debt at beginning of year | \$ | |
| 2. ADD: New issues during current year | | |
| 3. SUBTRACT: Issues retired during current year | < | > |
| 4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c) | | - |

****SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE DISTRICT'S ACTUAL FIGURES****

Reporting year = 2013 Op FY Reporting Year = n/a

| AMORTIZATION OF LONG-TERM DEBT (including proprietary and capital project funds) | | | | | | | | | |
|--|---------------------|---------|--------------------|---------------|-----------------------|--|------------------------|-------------------------|----------------------------------|
| Description | Original obligation | Purpose | Annual installment | Interest rate | Date of final payment | Bonds outstanding at beginning of year | Bonds issued this year | Bonds retired this year | Bonds outstanding at end of year |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| | \$ | | \$ | | | \$ | \$ | \$ | \$ |
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| TOTAL -----> | | | | | | | | | |
| Remarks | | | | | | | | | |

INSTRUCTIONS FOR MS-35 FINANCIAL REPORT OF THE VILLAGE DISTRICT BUDGET

The MS-35 is to be used by every NH village district, whether self-supporting or funded by taxation to report the year end financial status of the district's budget. The report is to be completed at the end of the reporting year and submitted to the NH Department of Revenue Administration (DRA) pursuant to RSA 21-J:34, V.

PAGE 1 COVER SHEET

- Cell C5 Enter the Village District Name.
- Cell C7 Enter year of the report if a calendar fiscal year end. Example: 2011
- Cell C9 Enter year of the report optional fiscal year end. Example: 06/30/12.
- Cell C12 ENTER "YES" IF THE DISTRICT ACCOUNTS FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS

NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those amounts accounted for in proprietary or other funds are later removed from this report for purposes of general fund balance sheet disclosure. See the district's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

NOTE:

The governing body and preparer must sign in ink, date, and mail the report to DRA at the address on the cover by April 1 after a calendar reporting year and by Sept. 1 for optional reporting year.

PAGES 2-3 EXPENDITURES OF THE BUDGET

- Column 3 Enter appropriation amount as voted at the prior year's annual and any special meetings from MS-32 Form. In the future, DRA will pre-populate this column.
- Column 4 Enter expenditure authorizations in addition to amounts in column 3 and detail in the box at the bottom of the page.
Examples: Emergency expenditures under RSA 32:11; grant expenditures under RSA 31:95-b; additional expenditures from capital reserve or trust by agents.
- Column 5 Enter actual expenditures (sum of columns 3+4). (Proprietary funds, special revenue funds, and capital project funds will be netted out for this report, generally in acct. #4914)

Box on Bottom of Page Provide detail for amounts in column 4.

PAGE 4 REVENUES

- Column 3 Enter estimated revenues from reporting year MS-34 used to set the tax rate. Add property tax amount in the first row, acct. #3110.
- Column 4 Enter actual revenues for the reporting year. (Proprietary funds, special revenue funds, and capital project funds will be netted out to zero for this report at the bottom of the column)

PAGE 5 BALANCE SHEET

- Column (b) Enter Beginning of the Year amounts using prior year's End of Year amounts or as adjusted by your auditors.
- Column (c) Enter End of Year amounts from your records.

NOTE: The balance sheet on page 5 reflects the general fund, however, if the district does not account for appropriations in the general fund, attach the proprietary funds/capital project funds balance sheet and financials as part of the form as required under RSA 21-J:34, V and leave page 5 blank.

PAGE 7 RECONCILIATION WORKSHEET

The cells have sample data for illustration.

- Section A This section illustrates how revenues and expenditures flow through to fund balance.
- Section B Enter amounts to determine end of year TAN liability amount.

PAGE 7 AMORTIZATION OF LONG-TERM DEBT

Enter long-term debt information.

AS PREVIOUSLY CLASSIFIED IN PRIOR YEARS

| | |
|---|------|
| a. Assigned (formerly reserve for encumbrances) | 2440 |
| b. Committed (formerly reserve for continuing appropriations) | 2450 |
| c. Restricted (formerly reserve for appropriations voted for CRF/ETF) | 2460 |
| d. Committed (formerly reserve for appropriations voted) | 2460 |
| e. Assigned (formerly reserve for special purposes) | 2490 |
| f. Unassigned (formerly unreserved fund balance) | 2530 |

AS REQUIRED UNDER GASB 54

| | |
|------------------------------|------|
| a. Nonspendable Fund Balance | 2440 |
| b. Restricted Fund Balance | 2450 |
| c. Committed Fund Balance | 2460 |
| d. Assigned Fund Balance | 2490 |
| e. Unassigned Fund Balance | 2530 |

- = Non-cash items such as inventories or prepaid items.
- = Funds legally restricted, such as a grant or library funds.
- = Can only be used for a specific voted purpose, like a special warrant article.
- = Intended for specific purpose such as an encumbrance.
- = Spendable fund balance (formerly called unreserved or surplus)

Highland Haven Village District

Town of Washington, NH 03280

Minutes of APRIL 27, 2013 ANNUAL DISTRICT MEETING

The meeting was opened at 4:25 by acting Moderator Mark S. Pherson as Dennis Johns was absent. Twelve registered voters of the twenty four qualified to vote in the District participated.

Mark Pherson read the Warrant Articles to the attendees.

ARTICLE 1. Kathryn Pherson moved "that the District will vote to raise and appropriate the sum of Nine Hundred and Sixty Dollars (\$960.00) to defray the costs of **General Government** for the year. Funding to be Nine Hundred and Sixty Dollars from taxes.

Administrative \$160.00 Insurance \$800.00.

Mats Barden seconded the Motion. VOICE VOTE, MOTION CARRIED.

ARTICLE 2. Dennis Harrington moved "that the District will vote to raise and appropriate the sum of One Thousand Four Hundred and Sixty Five Dollars (\$1,465.00) for **Parks and Recreation**.

Maintenance \$405.00 for Lawn Service. Other \$1,060.00 for Porta Potty Rental, Flowers, Beach Sand.

Gretchen Hall seconded the motion. VOICE VOTE, MOTION CARRIED.

ARTICLE 3. Gretchen Hall moved "to make the following nominations for officers to administer the affairs of the Village District.

| | | |
|-----------|-------------|-------------------|
| CHAIRMAN | 3 Year Term | Bob Zahn |
| AUDITOR | 1 Year Term | Deborah McGill |
| CLERK | 3 Year Term | Dennis Harrington |
| TREASURER | 3 Year Term | Kathryn Pherson |
| MODERATOR | 3 Year Term | Dennis Johns |

Jerry Taglieri seconded the motion VOICE VOTE, MOTION CARRIED.

NEW BUSINESS Carl Voas made a motion to be authorized to gather signatures to approach the Town of Washington Selectman to create a "ride zone" on the ways of the Village District. Gretchen Hall seconded the Motion. VOICE VOTE, MOTION CARRIED.

Bob Zahn requested to look into the permitting process and costs of installing a boat dock at the Public Beach. NO VOTE WAS TAKEN.

Mats Barden move to "to adjourn", Mark Pherson seconded the motion. VOICE VOTE, MOTION CARRIED.

Meeting adjourned at 5:25 pm

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Dennis Harrington", written in a cursive style.

Dennis Harrington
Village District Clerk 4/2013

VILLAGE DISTRICT OFFICIALS MS-31

(RSA 670:9)

Due 20 Days After Election or Appointment

MS-31

Village District: Highland Haven County: Sullivan

In the Town Of: Washington, NH 03280 Phone: 603-495-1778

Mailing Address: P.O. Box 223, Washington, NH 03280

Fax: _____ Website: _____

Email Address: carlv@gsinet.net

| OFFICE | Mailing Address & Email Address | Daytime Phone # | Term Ends |
|---------------|---------------------------------|-----------------|-----------|
| COMMISSIONERS | | | |

1. Chairman Carl Voas 130 Beaver Brook Road 603-495-1778 2015

2. Bob Zahn 494 Highland Haven Road 603-495-0615 2016

3. Mats Barden 47 Beaver Brook Road 603-495-0786 2017

4. Clerk Dennis Harrington 447 Highland Haven Road 603-495-1144 2016

5. Treasurer Joanne Mellady 48 Beaver Brook Road 603-495-0382 2016

6. Moderator Dennis Johns 557 Highland Haven Road 603-495-0853 2016

7. Auditor Deborah Harrington 447 Highland Haven Road 603-495-1144 2015

8. _____

9. _____

10. _____

11. _____

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete. Village District Clerk's Signature _____

FOR DRA USE

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES

P. O BOX 487, CONCORD, NH 03302-0487

(603) 230-5090

REV 12/11

MS-31

10.

REVISED ESTIMATED REVENUES

(RSA 21-J:34)

Due September 1

VILLAGE DISTRICT : Highland Haven Village District

FY: 2014

| Acct.# | SOURCE OF REVENUE | Warr. Art.# | For Use By Municipality | Reserved For Use by DRA |
|--|--|----------------|----------------------------|-------------------------|
| 3190 | Interest & Penalties on Delinquent Taxes | | | |
| 3311-3319 | From Federal Government | | | |
| FROM STATE | | | | |
| 3351 | Shared Revenues | | | |
| 3354 | Water Pollution Grant | | | |
| 3359 | Other | | | |
| 3379 | Intergovernmental Revenues | | | |
| 3401-3404 | Income from Departments | | | |
| 3409 | Other Charges | | | |
| MISCELLANEOUS REVENUES | | | | |
| 3501 | Sale of Municipal Property | | | |
| 3502 | Interest on Investments | | | |
| 3503-3509 | Other- Interest from Checking Account | | \$2.00 | |
| INTERFUND OPERATING TRANSFERS IN | | | | |
| 3912 | Special Revenue Funds | | | |
| 3913 | Capital Projects Funds | | | |
| 3914 | Proprietary Funds | | | |
| 3915 | Capital Reserve Funds | | | |
| 3916 | Trust & Fiduciary Funds | | | |
| OTHER FINANCING SOURCES | | | | |
| 3934 | Proc. from Long Term Bonds & Notes | | | |
| SUBTOTAL OF REVENUES | | | | |
| **General Fund Balance** | | | | |
| Unassigned Fund Balance from MS-35 = | | | | |
| Less Emergency Approp. (RSA 32:11) = | | | | |
| Less Voted From Fund Balance = | | | | |
| Less Fund Balance - Reduce Taxes = | | | | |
| Fund Balance Retained = | | | | |
| TOTAL REVENUES AND CREDITS | | | \$2.00 | |
| Total Voted Appropriations MS-32 = \$2,475.00 | | | Net Assessment = | |

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

James M. Mahaly, Treasurer
Preparer's Signature and Title

4/18/2014
Date

FOR DRA USE

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

REPORT OF APPROPRIATIONS ACTUALLY VOTED FOR VILLAGE DISTRICTS

(RSA 21-J:34)

Date of Meeting: March 29, 2014

Village District: Highland Haven County: Sullivan

In the Town(s) Of: Washington, NH 03280

Mailing Address: P.O. Box 223
Washington, NH 03280

Phone #: 495-1778 Fax #: _____ E-Mail: carlv@gsinet.net

Certificate of Appropriations

(To be completed after each annual and special meeting)

This is to certify that the information contained in this form, appropriations actually voted by the village district meeting, was taken from official records and is complete to the best of our knowledge and belief.

Governing Body (Commissioners)

Please sign in ink.

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Date: 4/19/14
[Signature]
* [Signature]
[Signature]

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

Village District of : Highland Haven Village District

| 1 | 2 | 3 | 4 | 5 |
|---|---|----------------|----------------------------|--|
| Acct.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | WARR. ART.# | Appropriations As Voted | For Use By Department of Revenue Administration |
| GENERAL GOVERNMENT | | | | |
| 4130-4139 | Executive | 1 | \$160.00 | |
| 4150-4152 | Financial Administration | | | |
| 4153 | Legal Expense | | | |
| 4155-4159 | Personnel Administration | | | |
| 4194 | General Government Buildings | | | |
| 4196 | Insurance | 1 | \$850.00 | |
| 4197 | Advertising & Regional Assoc. | | | |
| 4199 | Other General Government | | | |
| PUBLIC SAFETY | | | | |
| 4210-4214 | Police | | | |
| 4215-4219 | Ambulance | | | |
| 4220-4229 | Fire | | | |
| 4290-4298 | Emergency Management | | | |
| 4299 | Other (Including Communications) | | | |
| HIGHWAYS & STREETS | | | | |
| 4311 | Administration | | | |
| 4312 | Highways & Streets | | | |
| 4313 | Bridges | | | |
| 4316 | Street Lighting | | | |
| 4319 | Other Highway, Streets, and Bridges | | | |
| SANITATION | | | | |
| 4321 | Administration | | | |
| 4323 | Solid Waste Collection | | | |
| 4324 | Solid Waste Disposal | | | |
| 4325 | Solid Waste Clean-up | | | |
| 4326-4328 | Sewage Coll. & Disposal | | | |
| 4329 | Other Sanitation | | | |
| WATER DISTRIBUTION & TREATMENT | | | | |
| 4331 | Administration | | | |
| 4332 | Water Services | | | |
| 4335 | Water Treatment | | | |
| 4338-4339 | Water Conservation & Other | | | |
| HEALTH | | | | |
| 4411 | Administration | | | |
| 4414-4419 | Pest Control and Other | | | |
| 4520-4589 | Parks & Recreation & Other | 2 | \$1,465.00 | |
| DEBT SERVICE | | | | |
| 4711 | Princ. - Long Term Bonds & Notes | | | |
| 4721 | Interest-Long Term Bonds & Notes | | | |
| 4723 | Int. on Tax Anticipation Note | | | |
| 4790 | Other Debt Service | | | |

Village District of : Highland Haven Village District

| 1 | 2 | 3 | 4 | 5 |
|-----------------------------------|---|----------------|----------------------------|--|
| Acct.# | PURPOSE OF APPROPRIATIONS (RSA 32:3,V) | WARR. ART.# | Appropriations As Voted | For Use By Department of Revenue Administration |
| CAPITAL OUTLAY | | | | |
| 4901 | Land & Improvements | | | |
| 4902 | Machinery, Vehicles & Equipment | | | |
| 4903 | Buildings | | | |
| 4909 | Improvements Other Than Bldgs | | | |
| OPERATING TRANSFERS OUT | | | | |
| 4912 | To Special Revenue Fund | | | |
| 4913 | To Capital Projects Fund | | | |
| 4914 | To Proprietary Fund | | | |
| 4915 | To Capital Reserve Fund | | | |
| 4916 | To Trust and Fiduciary Funds | | | |
| TOTAL VOTED APPROPRIATIONS | | | \$2,475.00 | |

SPECIAL NOTES FOR COMPLETING FORM MS-32 REPORT OF APPROPRIATIONS

This form must contain all the appropriations passed at an annual or special meeting. Combine all the approved appropriations from the MS-36 or MS-37 posted budget form. List the appropriate warrant article number(s) in column #3.

Do not cross off any accounts to enter your own titles. We have included the entire chart of accounts for reporting purposes. Please call us if you have any questions or need help in classifying any of your approved appropriations. Mail this form within 20 days after the meeting to the address below.

**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397**

Copy mailed

Highland Haven Village District
Town of Washington, NH 03280

Minutes of March 29, 2014 ANNUAL DISTRICT MEETING

The meeting was opened at 4:15 by acting Moderator Mark S. Pherson as Dennis Johns was absent. Sixteen registered voters of the twenty six qualified to vote in the District participated.

Gretchen Hall moved to accept the Treasurers report and the Auditors report.
Carl Vaos seconded the Motion. VOICE VOTE, MOTION CARRIED.

Mark Pherson read the Warrant Articles to the attendees.

ARTICLE 1. Mats Barden moved "that the District will vote to raise and appropriate the sum of One Thousand and Ten Dollars (\$1010.00) to defray the costs of **General Government** for the year. Funding to be One Thousand and Ten Dollars from taxes. Administrative \$160.00 Insurance \$850.00.

Kathryn Pherson seconded the Motion. VOICE VOTE, MOTION CARRIED.

ARTICLE 2. Deb Harrington moved "that the District will vote to raise and appropriate the sum of One Thousand Four Hundred and Sixty Five Dollars (\$1,465.00) for **Parks and Recreation**.

Maintenance \$405.00 for Lawn Service. Other \$1,060.00 for Porta Potty Rental, Flowers, Beach Sand.

Loretta Zahn seconded the motion. VOICE VOTE, MOTION CARRIED.

ARTICLE 3. Brian Dobson moved "to make the following nominations for officers to administer the affairs of the Village District.

| | | |
|--------------|-------------|--------------------|
| COMMISSIONER | 1 Year Term | Carl Voas |
| COMMISSIONER | 3 Year Term | Mats Barden |
| AUDITOR | 1 Year Term | Deborah Harrington |
| TREASURER | 2 Year Term | Joanne Mellady |

Bob Zahn seconded the motion VOICE VOTE, MOTION CARRIED.

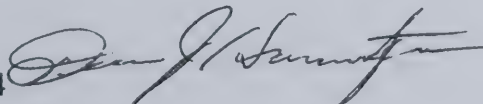
No New Business. No Old Business.

Mats Barden moved to "to adjourn", Kathryn Pherson seconded the motion. VOICE VOTE, MOTION CARRIED.

Meeting adjourned at 5:30 pm

Respectfully submitted,

Dennis Harrington
Village District Clerk 3/2014



NH Department of Revenue Administration
Municipal Services
P.O. Box 487, Concord, NH 03302-0487
(603) 230-5090

REPORT OF LOCALLY ELECTED AUDITOR(S)

RSA 41:31-d

Municipality: HIGHLAND HAVEN VILLAGE DISTRICT Audit Fiscal Year: 2013
Type of Municipality (Town, School or Village District): VILLAGE DISTRICT
Mailing Address: P.O. BOX 223
WASHINGTON, NH 03280
Phone #: 603 495-3025 Fax #: _____ E-Mail: _____
Contact: MARK PETERSON Phone #: 603 495-3095 E-Mail: mkph@igsinet.net

Under RSA 41:31-c I, all municipalities shall annually, or more often as necessary, conduct an audit of the accounts of any officer or agent handling funds of the municipality. Elected auditors conducting such audits shall follow audit procedures outlined in NH Code of Administrative Rules, REV 1904 and REV 1907.

This form shall be used by the locally elected auditor to conduct and report the audit required under RSA 41:31-c and 41:31-d.

In the boxes, indicate date the sections of the form were completed.

| | |
|--------|---------------------------|
| 2/1/14 | Part 1. Financial Records |
| 2/1/14 | Part 2. Treasurer |
| | Part 3. Tax Collector |
| | Part 4. Trustees |
| | Part 5. Town Clerk |
| | Part 6. Library |

Locally Elected Auditor or Board of Locally Elected Auditors - Please Sign in Ink.

Under penalties of perjury, I declare that I have completed this form and to the best of my belief the information is true, correct and complete.

Date: 2/1/14

DEBORAH HARRINGTON
Deborah Harrington

FOR DRA USE ONLY

Part 1. General Ledger/Financial Records/ MS-5, MS-25, MS-35**Questions**

- 1 Who maintains the (general ledger) financial records?

KATHRYN PHERSON (TREASURER)
Name/position

- 2 What software system is used for the general ledger?

(ex. Quickbooks; Excel; Peachtree; BMSI, etc.)

EXCEL / PAYMENT SCHEDULE FOR ANNUAL REPORT / CHECKBOOK
LEADER

- 3 Who has access (posting capability) to either the general ledger or the general ledger software? (attach list if necessary)

KATHRYN PHERSON
Name

TREASURER
Title

MARK PHERSON
Name

CHAIRMAN
Title

Name

Title

- 4 Do debits equal credits in the general ledger trial balance?

| Yes | No | N/A |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

- 5 Are balances from the general ledger used to prepare the MS-5, MS-25, or MS-35 report?

| | | |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|--------------------------|

- 6 Are the following activities maintained as separate funds in the general ledger (if applicable)?

General Fund

| | | |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|--------------------------|

Water activity

| | | |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--------------------------|--------------------------|-------------------------------------|

Sewer activity

| | | |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--------------------------|--------------------------|-------------------------------------|

Library activity

| | | |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--------------------------|--------------------------|-------------------------------------|

Trustees of trust funds

| | | |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--------------------------|--------------------------|-------------------------------------|

School grants

| | | |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--------------------------|--------------------------|-------------------------------------|

School lunch

| | | |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--------------------------|--------------------------|-------------------------------------|

Revolving Funds (identify: _____)

| | | |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--------------------------|--------------------------|-------------------------------------|

Other (identify: GOVERNMENT)

| | | |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|--------------------------|

Other (identify: PARKS + RECREATION)

| | | |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|--------------------------|

Other (identify: _____)

| | | |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--------------------------|--------------------------|-------------------------------------|

Other (identify: _____)

| | | |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--------------------------|--------------------------|-------------------------------------|

| Yes | No | N/A |
|-----|----|-----|
|-----|----|-----|

- 7 Does the cash balance in the general ledger match the Treasurer's reconciled bank balances?

| | | |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|--------------------------|

How often are they reconciled?

☒ Monthly
☐ Quarterly
☐ Annually

- 8 Is a copy of the Treasurer's monthly bank reconciliation reports provided to the bookkeeper?

| | | |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--------------------------|--------------------------|-------------------------------------|

- 9 Does the person who maintains the general ledger also:

Sign (authorize) checks?

| | | |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|--------------------------|

Control unused check stock?

| | | |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|--------------------------|

Prepare bank reconciliations?

| | | |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|--------------------------|

Handle incoming receipts?

| | | |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|--------------------------|

- 10 Does the general ledger track receivable balances for:

Property taxes?

| | | |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|--------------------------|

Unredeemed taxes?

| | | |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--------------------------|--------------------------|-------------------------------------|

Water?

| | | |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--------------------------|--------------------------|-------------------------------------|

Sewer?

| | | |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--------------------------|--------------------------|-------------------------------------|

Other (identify): INTEREST

| | | |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|--------------------------|

- 11 Does the general ledger track accounts payable?

| | | |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|--------------------------|

- 12 Are general ledger receivable balances reconciled to the Tax Collector's detail receivable lists (if applicable)?

| | | |
|-------------------------------------|--------------------------|-------------------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|-------------------------------------|--------------------------|-------------------------------------|

How often?

☐ Monthly
☐ Quarterly
☒ Annually

- 13 Does the general ledger system provide budget versus actual expenditure reports?

| | | |
|-------------------------------------|--------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|-------------------------------------|--------------------------|--------------------------|

If yes, to whom are the budget versus actual reports distributed?

THE COMMISSIONERS, CHAIRMAN, CLERK, TREASURER, MODERATOR, & AUDITOR, Posted for all registered voters

| | <u>Yes</u> | <u>No</u> | <u>N/A</u> |
|--|---------------------------|---------------|---------------|
| 14 Are general ledger adjusting journal entries made? | <u> </u> | <u> </u> | <u>✓</u> |
| If yes, are they approved by anyone other than the preparer? | <u> </u> | <u> </u> | <u>✓</u> |
| Name and title of person who approves: | <u>N/A</u> | | |
| 15 Are computer back-ups of the general ledger performed? | <u>✓</u> | <u> </u> | <u> </u> |
| How often? | | | |
| <u> </u> Daily | | | |
| <u> </u> Weekly | | | |
| <u> </u> Monthly | | | |
| 16 Are computer back-ups stored off site? | <u>✓</u> | <u> </u> | <u> </u> |
| If yes, where? | <u>CLERK KEEPS A COPY</u> | | |

Part 1. General Ledger/ MS-5, MS-25, MS-35 Testing

| <u>Yes</u> | <u>No</u> | <u>N/A</u> |
|------------|-----------|------------|
|------------|-----------|------------|

MS-5, MS-25, or MS-35 Financial Report

- 1 Do the following balances on the year end MS-5, MS-25, or MS-35 report match the general ledger?

General fund revenues

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

General fund expenditures

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

General fund balance sheet

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

Other funds revenues

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

Other funds expenditures

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

Other funds balance sheet

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

If no, explain problems/discrepancies encountered:

General Ledger (and Subsidiary Ledgers)

- 2 Do the year end general ledger cash and investment balances match the Treasurer's bank reconciliations?

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

If no, explain problems/discrepancies encountered:

- 3 Do the following year end general ledger receivable balances match the Tax Collector's year end annual MS-61 report (towns only)?

Property taxes

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Unredeemed taxes

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Water

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Sewer

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Other (describe: _____)

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

If no, explain problems/discrepancies encountered:

Observations - Part 1. General Ledger & Financial Records

Comments on procedures or areas of weakness:

Excellent job, very thorough
No identified weaknesses

Recommendations:

General ledger section completed by:

Date: 2/10/14DEBORAH HARRINGTONDeborah Harrington

Part 2. Treasurer/Cash

| <u>Questions</u> | <u>Yes</u> | <u>No</u> | <u>N/A</u> |
|--|------------|-----------|------------|
| 1 Does the Treasurer maintain a cash book to track all receipt and disbursement activity for all cash accounts? | _____ | _____ | _____✓ |
| If no, explain: _____ _____ _____ | | | |
| 2 Does the Treasurer's cash book document the remittances from departments and deposits to the bank? | _____ | _____ | _____✓ |
| If no, explain: _____ _____ _____ | | | |
| 3 Does the Treasurer's cash book document vendor/payroll disbursement manifests (check run) numbers and amounts? | _____ | _____ | _____✓ |
| If no, explain: _____ _____ _____ | | | |
| 4 Do month-end cash book balances match actual bank reconciliation balances? | _____ | _____ | _____✓ |
| If no, explain: _____ _____ _____ | | | |
| 5 Are monthly bank statements as of the last day of the month? | _____ | _____ | _____✓ |
| 6 Are bank reconciliations prepared each month, within a month of the statement date, for each cash account? | _____ | _____ | _____✓ |
| If no, explain: _____ _____ _____ | | | |
| 7 Who prepares bank reconciliations? | | | |
| _____ | _____ | | |
| Name | Title | | |
| 8 Are monthly bank reconciliations documented, signed, and retained? | _____ | _____ | _____✓ |

| Yes | No | N/A |
|-----|----|-----|
|-----|----|-----|

- 9 Are monthly bank reconciliations reviewed and signed off by anyone in addition to the preparer?

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

If yes, by whom?

Name

Title

- 10 Is a copy of the monthly bank reconciliation report provided to the bookkeeper?

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

- 11 Who is authorized to transfer money between or out of the municipality's bank accounts?

KATHRYN PHERSON

TREASURER

Name

Title

MARK PHERSON

CHAIRMAN

Name

Title

Name

Title

- 12 Who has the authority to sign (authorize) checks?

KATHRYN PHERSON

TREASURER

Name

Title

MARK PHERSON

CHAIRMAN

Name

Title

Name

Title

- 13 Do any signature stamps exist?

| | | |
|--|---|--|
| | ✓ | |
|--|---|--|

If yes, are they stored in a secure location?

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Are there procedures in place for its use?

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

- 14 Is a check signing machine used?

| | | |
|--|---|--|
| | ✓ | |
|--|---|--|

If yes, is it locked and the key stored in a secure location?

| | | |
|--|--|---|
| | | ✓ |
|--|--|---|

Who has access to the signature stamp or machine? N/A

- 15 Is a log maintained to track the chronological sequence of all check numbers issued and voided?

| | | |
|---|--|--|
| ✓ | | |
|---|--|--|

- 16 Who is responsible for making bank deposits? Is there a delegation of authority for each (RSA 41:29, VI)?

KATHRYN PHERSON

TREASURER

Name

Title

MARK PHERSON

CHAIRPERSON

Name

Title

Name

| | <u>Yes</u> | <u>No</u> | <u>N/A</u> |
|--|------------|-----------|------------|
| 17 Are undeposited receipts held in a secure location? | _____ | _____ | <u>✓</u> |
| 18 Does the Treasurer reconcile total annual Tax Collector receipt remittances (turnovers) to the Tax Collector's records? (if applicable) | _____ | _____ | <u>✓</u> |
| Is that documented? | _____ | _____ | <u>✓</u> |
| 19 Does the Treasurer reconcile total annual Town Clerk receipt remittances (turnovers) to the Town Clerk's records? (towns only) | _____ | _____ | <u>✓</u> |
| Is that documented? | _____ | _____ | <u>✓</u> |
| 20 Does the Treasurer reconcile total annual governing body receipt remittances (turnovers) to their records? | _____ | _____ | <u>✓</u> |
| Is that documented? | _____ | _____ | <u>✓</u> |
| 21 Has the municipality adopted (and annually updated) an investment policy in accordance with RSA 41:9, VII? | _____ | <u>✓</u> | _____ |
| 22 Document other non-general fund cash accounts maintained by the Treasurer (e.g., conservation commission, police revolving, celebration accounts, etc.) | _____ | _____ | <u>✓</u> |

| Account Name | Who authorizes payments? | Reported in general fund? |
|--------------|--------------------------|---------------------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

Part 2. Treasurer/Cash Testing**Yes No N/A****Year End Bank Reconciliations**

Obtain year-end documented bank reconciliations and test the following:

1 Do "balances per bank" match actual bank statement balances?

✓

2 Do "deposits in transit" appear on the following month's bank statement?

✓

If no, explain: _____

3 Were "deposits in transit" posted as receipts in the year-end general ledger cash accounts?

 ✓

4 Do "outstanding checks" match a detail list of actual outstanding checks?

✓

5 Is the last outstanding check posted as a disbursement in the year-end general ledger cash account?

 ✓

6 Are other reconciling items appropriately documented?

 ✓

Explain other reconciling items: _____

Cash Book

7 Do year-end balances in the cash book match the actual bank statement reconciliations?

✓

8 Trace two vendor and two payroll disbursement entries in cash book to actual "orders" (manifests) signed by the majority of the governing body (e.g., Board of Selectmen, Village Commissioners, School Board)

| | Date of Order | Order Number | Amount | Traced to Approved Order (Manifest)? |
|---------|---------------------|---------------------|-----------|--|
| Vendor | 9/25/13 PARLINS | 644579000 | \$ 375.00 | CK#411 |
| Vendor | Pen's Pens 10/17/13 | 00000 Invoice 10/19 | \$ 27.00 | CK#412 |
| Payroll | _____ | _____ | \$ _____ | _____ |
| Payroll | _____ | _____ | \$ _____ | _____ |

- 9 Trace three deposit entries in cash book to actual bank statement deposits and to corresponding departmental remittances.

| Date of Deposit | Amount | Traced to Actual Bank Statement deposit? |
|-----------------|--------|--|
| N/A | \$ | |
| N/A | \$ | |
| N/A | \$ | |
| N/A | \$ | |

Other Bank Accounts

- 10 For "other non-general fund" cash accounts (see question 22 on page 3), select three months of bank statements.

Do all year end general ledger cash balances match corresponding bank reconciliations?

Yes No N/A

_____ ✓

Select a random sample of five disbursements from the general ledger and trace to supporting vendor invoices.

| Date | Check Number | Vendor | Amount |
|----------|--------------|-----------------------|----------|
| 11/20/13 | 414 | MCCALLIS ELDREDGE INS | \$100.00 |
| 7/8/13 | 404 | USPOSTAL SERVICE | \$44.00 |
| 9/25/13 | 412 | PATRIOT INS CO. | \$375.00 |
| 7/17/13 | 410 | RON'S JUNK | \$125.00 |
| 7/8/13 | 405 | RADIO SHACK | \$109.98 |

Observations - Part 2. Treasurer

Comments on procedures or areas of weakness:

VERY ACCURATE / NO WEAKNESSES IDENTIFIED

Recommendations:

Treasurer section completed by:

Date: 02/08/14DEBORAH HARRINGTONDeborah Harrington

- 9 Trace three deposit entries in cash book to actual bank statement deposits and to corresponding departmental remittances.

| Date of Deposit | Amount | Traced to Actual Bank Statement deposit? |
|-----------------|--------|--|
| N/A | \$ | |
| N/A | \$ | |
| N/A | \$ | |
| N/A | \$ | |

Other Bank Accounts

- 10 For "other non-general fund" cash accounts (see question 22 on page 3), select three months of bank statements.

Do all year end general ledger cash balances match corresponding bank reconciliations?

| Yes | No | N/A |
|-----|----|-----|
| | | ✓ |

Select a random sample of five disbursements from the general ledger and trace to supporting vendor invoices.

| Date | Check Number | Vendor | Amount |
|----------|--------------|------------------------|----------|
| 11/20/13 | 414 | MURRILL'S ELDREDGE INS | \$100.00 |
| 7/8/13 | 404 | USPOSTAL SERVICE | \$44.00 |
| 9/25/13 | 412 | PATRIOT INS CO. | \$375.00 |
| 9/17/13 | 410 | RON'S JUNK | \$125.00 |
| 7/8/13 | 405 | RADIO SHACK | \$109.98 |

Observations - Part 2. Treasurer

Comments on procedures or areas of weakness:

VERY ACCURATE / NO WEAKNESSES IDENTIFIED

Recommendations:

Treasurer section completed by:

Date: 02/08/14

DEBORAH HARRINGTON
Deborah Harrington

NH DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division
Auditor Option and Schedule - RSA 41:31-b

MUNICIPALITY: Highland Haven Village Distr. CONTACT NAME: Mark S. Pherson

ADDRESS: P.O. Box 5223 Washington, NH 03280

Phone #: 603-495-3025 Email: mkph@gsinet.net

FISCAL PERIOD: 12/31/2012 TO: 12/31/2013

Per RSA 41:31-b, "Any municipality that has not hired an auditor under RSA 21-J:19, shall, at the annual meeting, under an article in the warrant, choose one or more auditors...."

If your municipality expended federal assistance in excess of \$500,000 you may be required to have an audit under the requirements in Governmental Auditing Standards or the Single Audit Act. Check with the federal granting authority prior to selecting auditor type.

1. Locally Elected Auditor Option: ☒

A. Anticipated completion date: 1/24/2014

2. Independent Public Accountant Option: ☐

A. Name and Address of Independent Public Accountant, Audit Firm or Individual:

B. Anticipated completion date: _____

3. Alternative Option - We have been granted an Audit Waiver under RSA 41:31-c, II: _____
(attach copy)

A. Anticipated Completion Date: _____

AUTHORIZED SIGNATURE

Mark S. Pherson

DATE

12/18/13

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

FOR DRA USE ONLY

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division
P.O. Box 487 Concord, NH 03302-0487
(603) 230-5090

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